

SECTION 4 - WAGE REPORTING

1 WAGE REPORTING

As an employer covered under Wisconsin's Unemployment Insurance law you are required to report quarterly wage information for each of your employees. This system of collecting detailed wage information is referred to as WAGE REPORTING.

The wage detail is required *in addition* to the quarterly UI contribution tax report. Each employer is required to furnish a report containing wage data for every employee paid in the calendar quarter. The wage data must include employee social security number, first and last name, and total gross wages PAID during the quarter. You are required to file the wage and contribution reports even though you may be unable to make the required contribution payment.

Reports are filed four times a year, based on the following reporting schedule:

Reporting Period	Report Due
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

Wage reports may be submitted using the following methods: Internet, Dial-Up to our Electronic Bulletin Board, Magnetic Media, or Paper. Internet or Electronic/Magnetic Media filing is required once an employer reaches certain employment levels.

Beginning with 1st Quarter 2001: Employers with 100 or more employees must file their reports electronically, or via Internet.

Beginning with 3rd Quarter 2006: Employers with 75 or more employees must file their reports electronically, or via Internet.

Beginning with 3rd Quarter 2007: Employers with 50 or more employees must file their reports electronically, or via Internet.

Bookkeepers, Service Bureaus, Accountants, CPAs and Payroll Service Agencies who prepare quarterly reports on behalf of 25 or more client employers are required to use electronic or magnetic media reporting methods.

Beginning with 3rd Quarter 2006: Agents who prepare reports on behalf of 1 – 24 client employers are required to report via Internet.

Employers who are currently reporting with paper forms are strongly encouraged to convert to Internet reporting. Please refer to Part 2 for more information on this reporting option.

If after reading our handbook, you need assistance converting your paper wage reports to electronic or magnetic media, please call Wage Record Reporting at 608-266-0528, or e-mail us at wagenet@dwd.state.wi.us.

2 INTERNET REPORTING

There are two options you can use to report your Quarterly Wage Reports via the Internet.

QTWRS Internet Address:
<http://uiqtwrs.wisconsin.gov>.

- 1. Tax Report with Employee Wage Entry:**
If you have *fewer than 150 employees* you can key your quarterly wage and tax report data directly into our website. This is a form fill application which displays the Social Security numbers and names of each employee reported on your last quarterly report. To complete your report, you simply type in the quarterly wage for each employee listed, update employee names or Social Security Numbers that need correcting, and add any new employees. You must have a Social Security Number for each employee listed on the report. When you finish entering the wage detail you can click **Save** and **Continue** and the Tax Report will be calculated for you. Or you can **Save and Exit** and the wage report will be saved for you to complete later.
- 2. Tax Report with Wage File Upload:** You can upload a wage file formatted in one of our three data formats. (See Part 5 for more information about Electronic and Magnetic Data formats.) This option allows you to key your tax report online, and then upload your wage file. After completing the tax report, a menu appears which allows you to print the report and then upload your Wage file(s). Click on **Upload Wage File(s)** and a box will open which lets you browse your PC for the file you want to upload. When the file is located, highlight it and click **Upload**. If the file upload is successful, a confirmation message is displayed and the file name appears under Uploaded Files. Select **Return** to go back to the menu page and then **Exit**. You may upload more than one file but can only upload one file at a time. You can upload a maximum of 10 files with a maximum file size of 1 megabyte.

A third option is also available which allows you to complete your tax report online via the Internet and continue to submit your wage report via diskette, tape, cartridge, CD-ROM or electronic bulletin board.

Two payment options are available. You can print a Payment Coupon and mail it in with your check or money order or you can make a payment via Electronic Fund Transfer (EFT). If you have other questions on how to pay your quarterly UI Taxes, please call 608-261-6700 for more information.

When you access QTWRS (Quarterly Tax Wage Reporting System) for the first time, you will be asked to create a new user profile. Once you establish your profile, you can use the same user name and password for all future quarterly filings. After your profile is set up, you will be asked to provide your UI Account Number and Internet Access Number.

The access number appears on your Quarterly Contribution Report (UCT-101). It is required the first time you use QTWRS to submit your quarterly report. After that, access to your account is controlled by the user profile and password that you create. **For this reason, please take every reasonable precaution to keep them confidential.**

3 ELECTRONIC DATA INTERCHANGE VIA DIAL-UP

The WISCONSIN UI WAGE NETWORK SYSTEM is provided as a service to employers who wish to utilize secure telephone data transmission of their quarterly wage record data.

THE WISCONSIN UI WAGE NETWORK DIAL-UP NUMBER: 608-267-6707 or 608-267-6745.

Specifications

The WISCONSIN UI WAGE NETWORK is available 24 hours a day, 7 days a week except for a short period each day for file backup. It is running multiple dial-up ports, and will be expanded in response to demand.

The System Operator (SYSOP) can be contacted at 608-266-0528 with questions or comments. You can also leave a message for the SYSOP on the WISCONSIN UI WAGE NETWORK via E-Mail.

To use dial up you should be familiar with PC dial-up conventions for using "Bulletin Boards" and uploading files. Any computer (such as IBM PC compatible, Apple Macintosh, Amiga, etc.) with a modem speed of at least 28,800 bits per second (bps or baud) and a communications software program can dial up our bulletin board system.

Communications programs are usually supplied free when a modem is purchased or they can be purchased separately or downloaded free from many bulletin boards or internet sites.

Some examples of communications programs are Procomm Plus (for DOS or Windows), Smartcom, Bitcom, Crosstalk, Telix, Qmodem, PC Anywhere, Appletalk, and Red Ryder.

The language that the bulletin board system uses to communicate with your communications program is known as the "protocol". Several may be used, but both the transmitting and receiving PC must be using the same protocol.

Upload Protocols for the File Upload Step:

ASCII YMODEM KERMIT
XMODEM ZMODEM

Our recommended protocol, if your communications program supports it, is Zmodem. Zmodem is one of the fastest protocols and is less subject to aborts.

For dial up you may consider using the public domain archive programs ARC, PKARC or PKZIP (available on many bulletin boards), that produce a compressed file. You can use this to send one or several files as one condensed file, saving dial-up time and operator entry. If using ARC or PKZIP, please include the suffix .ARC or .ZIP on your file name.

FILE CONTENT: Each file must be in one of the documented wage reporting formats, which include your 10 digit UI account number, quarter/year, Social Security numbers, first and last names and quarterly gross wages.

Each file may contain wage records for one or more UI account numbers with data for each account grouped together. Files with unrecognizable data will not be processed, and a rejection letter will be sent to you indicating the reason we could not process the transmitted data.

PRINTOUTS: Do not send any printouts of wage data which is transmitted via modem to our Bulletin Board System.

Dialing

Start your dial up software, for example HYPER-TERMINAL, PROCOMM or CROSSTALK.

Dial 608-267-6707 or 608-267-6745.

Once connected a "WELCOME TO THE WISCONSIN UI WAGE NETWORK" display appears.

You are asked to enter your USER-ID and PASSWORD, which you create the first time you call.

To register as a first time caller enter NEW for your USER-ID, and follow the prompts to set up your user profile.

Once you have entered your USER-ID and PASSWORD, enter MAIN MENU option F for FILE TRANSFER, E for ELECTRONIC MAIL or X to EXIT.

NOTE: You can press “X” to EXIT the current activity at any time, or “?” for HELP MENU.

New User Registration

Enter USER-ID: “NEW” as instructed.

New user sign-up is self explanatory, please read the instructions thoroughly. A series of instructions and questions guide you through the registration process. You will be asked for your name, company, address, phone number and computer type, such as Dell or APPLE.

You will then be asked to supply the USER-ID and PASSWORD that you will use in the future. Please use the first 6 digits of your UI account number or an abbreviation of your company name for your USER-ID.

Samples: 123456 or ABFOODS.

Use a PASSWORD, which is unique and easy to remember. A password is required to keep other people from using your USER-ID without your permission. The security of your account depends on no one else knowing your password. Write the above information down and store it in a secure location. If you ever have problems with your USER-ID or password, please call the SYSOP at 608-266-0528.

Once you are registered and have a USER-ID and PASSWORD, you are an existing user. The next time you dial up use the same USER-ID and PASSWORD.

Once registered, you are returned to the MAIN MENU. You can immediately proceed with MAIN MENU options F - FILE TRANSFER, E - ELECTRONIC MAIL, or X - EXIT.

File Upload

File Upload is initiated by entering MAIN MENU option “F” for File Transfer, then “U” for Upload.

You will be asked to enter the file name to be used on the WISCONSIN UI WAGE NETWORK computer. This does not have to be the same as the file name on your computer.

(We suggest you use your USERID as the file name with an extension specifying the quarter and year of your data; for example, 123456.106 or ABFOODS.106, for first quarter 2006 data.

One or more wage record files may be submitted on a single upload. If you upload several files, we suggest that you use a sequenced file suffix, such as 123456.001 and 123456.002.)

You will then be asked to specify the file upload protocol. The WISCONSIN UI WAGE NETWORK currently accepts file uploads using ASCII, XMODEM, YMODEM, ZMODEM, OR KERMIT file upload protocols.

Almost all PC dial-up programs support ASCII file upload. However, we request that you use ZMODEM if your dial-up program supports ZMODEM, because it has better error-checking ability.

At this step the WISCONSIN UI WAGE NETWORK program will state ‘Waiting for the initiation of your PC’. If you use HyperTerminal you would click on “Transfer”, then “Receive”. You are asked to specify the upload protocol (i.e. ZMODEM as above), and the name of the file to be sent to the WISCONSIN UI WAGE NETWORK.

The file upload proceeds. This may take several minutes. Your dial-up software usually will indicate the progress of the upload, and its completion. You may press CTRL-D to interrupt and cancel an upload that is underway.

When you are asked if you want to edit a description, you can type 'no' and press the Enter key, or type a description such as 'This is 1st quarter's report for ABFOODS' and press the Enter key. The UI Wage network will then log your file into the MAIN library. **Do not hang-up** until you see that the file is logged into the Main Library.

When your upload is completed, press "X" to exit to the MAIN MENU. You can then press F to upload another file, E for ELECTRONIC MAIL, or X to EXIT (hang up) from the WISCONSIN UI WAGE NETWORK.

Electronic Mail

Press menu selection "E" - ELECTRONIC MAIL, to write or read messages. You can enter questions and comments for the System Operator (SYSOP) about employer or dial-up issues. The SYSOP can reply to you, so that the next time you dial, you can read the message. You can also contact us at: wagenet@dwd.state.wi.us.

To leave a message for the System Operator, enter W-Write, specify SYSOP as the recipient and follow the instructions to type and send the message. Press 'X' to exit back to the MAIN MENU.

Corrections To Information Submitted Electronically

Replacement files will be accepted to correct wage information previously reported. Before transmitting replacement data via the Bulletin Board, please contact the SYSOP at 608-266-0528. If only a few adjustments are necessary, please do not transmit a replacement file. These adjustments can be submitted on a Wage Adjustment Report, Form UCT-7878. (See Part 8 for more information about Correcting Information Previously Reported.)

4 MAGNETIC MEDIA WAGE REPORTING

Magnetic Tape

Wage Record Reports can be submitted on 9 track reels of magnetic tape or 3480, 3490, and 3490E tape cartridges. Prepare tapes and tape cartridges in the IBM 3400 tape series compatible format. Prepare and submit the tape as follows:

1. Write data submitted on reels of tape on 1/2-inch, 9-track magnetic tape, odd parity, in the unpacked mode;
2. Prepare 3480, 3490 & 3490E cartridges with data in uncompressed format only;
3. Use a recording density of 6250 BPI or 1600 BPI. A recording density of 6250 is preferred;
4. Internal tape labels are preferred;
5. Separate header and trailer labels from the data records by a tape mark;
6. Write header and trailers in the same recording density as data records;
7. Record magnetic tapes or tape cartridges in Extended Binary Coded Decimal Interchange Code (EBCDIC) or in 8-bit American Standard Code for Information Interchange (ASCII). Character sets other than those indicated will not be accepted;
8. Create records on tape fixed block. Block size should be a multiple of the Record Length. Tapes written variable blocked with record descriptor words are not acceptable and will be returned for correction. The blocking factor is to be consistent throughout the tape report. A short block (less than the standard tape-blocking factor) is acceptable at the end of the tape file only;
9. Complete Form UC-7822, Magnetic Media - Transmitter Report.

File Content: Each file must be in one of the three accepted wage reporting formats, which includes your 10 digit UI account number, quarter/year, Social Security numbers, first and last names and gross wages.

Multiple Files: Authorized representatives reporting wage information for multiple employers should report all information on the same tape as opposed to separate tapes for each employer. Each tape must consist of a single file containing all records for each employer(s) under the correct UI Account Number, with no intervening tape marks.

Corrections to Information Submitted on Tape: Replacement tapes will be accepted to correct wage information previously reported. Clearly label both your tape and transmitter report as replacement data. If only a few adjustments are necessary, please do not send a replacement tape, but instead prepare a Wage Adjustment Report, Form UCT-7878. (See Part 8 for more information about Correcting Information Previously Reported.)

Do not mail your Tax payment with your magnetic media report.

MAGNETIC MEDIA - TRANSMITTER REPORT

Unemployment Insurance - DWD, Wage Reporting, P.O. Box 7962, Madison, WI 53707

(ATTACH ADDITIONAL SHEETS IF NECESSARY)

DATE _____

☐ YES ☐ NO

May 2006

QUESTIONS REGARDING MAGNETIC TAPE

Phone: (608) 267-4406

Email: wagenet@dwd.state.wi.us

MAILING INSTRUCTIONS

When mailing your magnetic tape or cartridge, affix and complete an external tape label to tape or cartridge, and complete and enclose a Transmitter Report and return address label.

1. External tape/cartridge label

2. Return address label

STATE OF WISCONSIN - EXTERNAL TAPE LABEL

TRANSMITTER'S NAME		REEL	
		OF	
VOLUME SERIAL NUMBER			
QUARTER	YEAR	BPI <input type="checkbox"/> 1600 <input type="checkbox"/> 6250	RECORDING CODE <input type="checkbox"/> EBCDIC <input type="checkbox"/> ASCII
BLOCK SIZE	RECORD LENGTH	TOTAL RECORDS	INTERNAL TAPE LABEL <input type="checkbox"/> YES <input type="checkbox"/> NO

RETURN TAPE TO: (TRANSMITTER TO COMPLETE)

NAME		
ADDRESS		
CITY	STATE	ZIP CODE

3. Magnetic Media - Transmitter Report, Form UCB-7822

If additional pages are needed to list all employers on the tape, you may attach a printout of UI account numbers and number of employee records per employer. The Transmitter Report will serve as the summary document for all wage information submitted on the tape or cartridge, and must be signed by the authorized representative.

Mail your tape or cartridge and transmitter report to:

DWD - UI Wage Record
P.O. Box 7962
Madison, WI 53707

You can file your quarterly Tax Report UCT 101 via the Internet <http://uiqtws.dwd.state.wi.us> and make your payment via Electronic Funds Transfer (EFT) by calling 608-261-6700.

Do not mail your Tax payment with your magnetic media report.

Diskette

Disk Formats: We can process floppy disks in the following formats:

IBM PC-DOS or MS-DOS compatible:

3 1/2 inch floppy 720k or 1.44 MB.

While we cannot currently process Apple and other non-MS-DOS diskettes, any type of computer may utilize our bulletin board system to transmit files via modem.

Disk Files: One or more wage report files may be submitted on a diskette. Do not use subdirectories. Please submit **ASCII TEXT** files only. Spreadsheet and database files must be converted to text files prior to submission.

Files Names: Please use the first 6 digits of your UI account number or an abbreviation of your company name.

Samples: 123456 or ABFOODS

File Content: Each file must be in one of the documented wage reporting formats, which include your 10 digit UI account number, quarter/year, Social Security numbers, first and last names and gross wages.

Each file may contain wage reports for one or more UI account numbers with data for each account grouped together. Files with unrecognized data will not be processed.

You may consider using the public domain archive programs ARC, PKARC or PKZIP, which produce a compressed file. If using Arc or PKZIP please include the suffix .ARC or .ZIP on your file name.

Diskette Label: Each Diskette should be labeled with: Employer Name, Quarter/Year, Contact Person & Phone Number, Employer Mailing Address, UI Account Number, and Number of Employee Records.

Sample:

ABFoods	1/06
Jane Doe	608-123-4567
Street	
City, State, Zip	
UI Account Number	218Recs.

MAILING: Send all wage reporting diskettes to:

DWD - UI Wage Record
P. O. Box 7962
Madison, WI 53707

Do not mail your contribution report and payment with your magnetic media wage report.

You can file your quarterly Contribution Tax Report UCT 101 via the Internet <http://uiqtwrs.wisconsin.gov> and make your payment via Electronic Funds Transfer (EFT) by calling 608-261-6700.

CORRECTIONS TO INFORMATION SUBMITTED ON DISKETTE: Replacement Diskettes will be accepted to correct wage information previously reported. Clearly label your diskette as replacement data. If only a few adjustments are necessary, please do not send a replacement diskette, but instead prepare a Wage Adjustment Report, Form UCT-7878. (See Part 8 for more information about Correcting Information Previously Reported.)

QUESTIONS REGARDING DISKETTE:
Phone: 608-266-0528
E-mail: wagenet@dwd.state.wi.us

5

ELECTRONIC AND MAGNETIC DATA FORMATS

Following are specifications for the five data formats that may be used to submit quarterly wage reports electronically via dial-up or on magnetic media. All five data formats can be submitted via dial-up, magnetic tape, or diskette.

Wisconsin UI Format - Alternative 1

This record format contains the employer UI account number and employee wage record information and quarter designation in one self contained record per employee.

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01-10	Employer UI Account Number	10	Enter your 10 digit UI account number. Example: If your UI account number is 123456-000-7, positions 1-10 should contain 1234560007.
11-13	Reporting Period Quarter Year (QYY)	3	Enter Quarter and Year to which this report applies (e.g. 106 for the first quarter of 2006).
14-22	Social Security Number	9	If not available, fill with blanks.
23-32*	Last Name	10	Left justify and fill with blanks.
33-40*	First Name	8	Left justify and fill with blanks.
41-49	Employee Quarterly UI Total Gross Wages	9	Right justify and zero fill. Enter dollars and cents. Do not use commas, decimal points, or dollar signs. Example: If employee's wages are \$6425.00, positions 41-49 should contain the value 000642500.
50-51	Record Code	2	Should ALWAYS contain '01'
52-80*	Blank	29	Fill with blanks.

- * Locations 23-40 may be used for employee name. If unable to accommodate last name in locations 23-32 and first name in locations 33-40, you can use locations 23-40 for the name field. If using as a name field enter an 'S' if the surname appears first or enter an 'F' if the first name appears first in location 80. This field should be left blank if treating the name as separate fields.

Omit titles, e.g., Mr., Mrs., Ms. DR or MD, from the name field. Use uppercase letters only. Do not use punctuation. Parts of a compound surname must be connected by a hyphen. Leading letters (e.g., 'O', 'Mc', etc.) must not be separated from the rest of the surname by a blank.

Federal IRS/SSA Tape Format - Alternative 2

The following format is a modified IRS/SSA format. Although the IRS/SSA magnetic media reporting allows for record types 'A','B','E','W','I','T','F', we will be capturing the necessary Wage Record information exclusively from record types 'E', employer record, and 'S', employee wage, and bypassing all other record types. The 'E' and 'S' record types have been modified to allow for UI information.

Note: Wages reported to IRS/SSA are different from Wisconsin UI total Gross Wages. Following are the 'E' and 'S' record layouts for the modified IRS/SSA format:

Code 'E' - Employer Record

Use a separate code 'E' record for each State Employer Account Number recorded on the tape. Group all employee records (Code 'S') following the code 'E' record for the State UI Employer Account Number reporting group. At least one Code 'S' record must be present for each code 'E' record reported on the file.

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Identifier	1	Constant 'E'.
02-05	Filler	4	Not used by Wisconsin Wage Record.
06-14	FEIN	9	Enter 9-digit Federal Employer ID No.
15-158	Filler	144	Not used by Wisconsin Wage Record.
159	Name Code	1	Enter 'S' if the surname appears first in the employee name field (positions 11-37) of the following Code 'S' records. Enter 'F' if the first name appears first in the employee name field of the following Code 'S' records. This code may vary with each Code 'E' record as long as it remains consistent with the following Code 'S' records.
160-167	Filler	8	Not used by Wisconsin Wage Record
168	Tax Type Code	1	Enter 'B' to designate the following Code 'S' records are UI Wage Records.
169-170	State Code	2	Enter '55' to designate Wisconsin
171-175	Filler	5	Not used by Wisconsin Wage Record
176-185	Employer UI Account Number	10	Enter your 10 digit UI account number. (Example: for account number 123456-000-7, enter 1234560007).
186-187	Record Code	2	Should ALWAYS contain '01'.
188-275	Filler	88	Not used by Wisconsin Wage Record.

Code “S” Employee Wage Record

Use the Code “S” employee record to report employee wage information in conjunction with Code “E” record. Generate this record for each employee of an employer and group by employer immediately following the “E” record.

The format of the employee name on the Code “S” record must correspond to the Name Code in position 159 of the preceding Code “E” record. Separate the first and last name by a blank. If a preceding Code “E” record (position 159) contains “F”, the first name (maximum 8 characters) is followed by a space and then surname (maximum 10 characters). If preceding Code “E” record (position 159) contains “S”, the surname (maximum 10 characters) is followed by a space and then first name (maximum 8 characters).

Omit leading titles, e.g., Mr., Mrs., Ms., from the name field. Lower case letters are not acceptable. Do not use punctuation. Connect parts of a compound surname by a hyphen. Do not separate leading letters (e.g., 'O', 'Mc' etc.) from the rest of the surname by a blank.

The employee Quarterly UI Total Gross Wage Field (positions 132-140) must include dollars and cents and must be reported 'unsigned'. Do not report negative amount fields. Only positive amounts will be accepted. Do not use commas, decimal points or dollar signs in positions 132-140.

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Identifier	1	Constant 'S'.
02-10	Social Security Number	9	Enter the employee's social security number. If not available, fill with blanks.
11-37	Employee Name	27	Enter employee's name. Left justify and fill with blanks.
38-123	Filler	86	Not used by Wisconsin Wage Record.
124-125	State Code	2	Enter '55' to designate Wisconsin.
126-127	Record Code	2	Should always contain '01'.
128-131	Reporting Period (MMYY)	4	Enter the last month and year for calendar quarter for which this report applies; ex: '0306' for Jan-Mar 2006.
132-140	Employee Quarterly UI Total Gross Wages	9	Right justify, zero fill. Enter dollars and cents. Do not use commas, decimal points, or dollar signs; (ex: if employee wages are \$6425.00, positions 132-140 should contain 000642500).
141-275	Filler	135	Not used by Wisconsin Wage Record.

Federal IRS/SSA Diskette Format - Alternative 3

This is a modified Federal IRS/SSA Diskette format. There are four types: 'E' employer records '1' and '2', and 'W' Wage records '1' and '2'.

Note: Wages reported to IRS/SSA are different from Wisconsin UI Total Gross Wages.

Code 1E and 2E - Employer Records

These records identify the employer whose employee wage and tax information is being reported. Each Code 1E record must be followed directly by a Code 2E record.

Generate a new set of Code 1E/2E records each time it is necessary to change the information in any field on these records. Following each set of Code 1E/2E records, group together all the employee records for the employer identified in the set of Code 1E/2E records.

1E - Record

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '1'.
02	Record Identifier	1	Constant 'E'.
03-06	Payment Period*	4	The payment period reported as quarter and year. Quarter is specified as 01, 02, 03, or 04, and year is specified as two digits; as 06 for 2006.
07-15	FEIN	9	Enter 9 digit Federal Employer ID No.
16-128	Filler	113	Not used by Wisconsin Wage Record.

2E - Record

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '2'.
02	Record Identifier	1	Constant 'E'.
03-47	Filler	45	Not used by Wisconsin Wage Record.
48	Name Code	1	Enter 'S' if surname appears first in the name field. Enter 'F' if first name appears first in the name field.
49-56	Filler	8	Not used by Wisconsin Wage Record.
57-66	Employer UI Account Number	10	Enter your 10 digit UI account number. Example: If your account number is 123456-000-7 enter 1234560007.
67-128	Filler	62	Not used by Wisconsin Wage Record.

* These fields are not in standard with IRS specifications.

Code 1W and 2W - Employee Wage Records

These records are used to report wage data for the employees of the employer identified in the most recent set of Code 1E/2E records.

Employee (Code 1W/2W) records should be grouped together to follow the appropriate employer (Code 1E/2E). The sets of employee records may appear in any desired sequence within a group, but each Code 1W record must be followed directly by a Code 2W record for the same employee.

The format of the employee name on the Code 1W record must correspond to the Name Code in position 48 of the related Code 2E record.

Use first and last names only; do not use middle initials or middle names.

1W - Record

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '1'.
02	Record Identifier	1	Constant 'W'.
03-11	Social Security Number	9	If not available, zero fill.
12-38	Employee's Name	27	Left justify and fill with blanks.
39-128	Filler	90	Not used by Wisconsin Wage Record.

2W - Record

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '2'.
02	Record Identifier	1	Constant 'W'.
03-18	Filler	16	Not used by Wisconsin Wage Record.
19-27	Employee Quarterly UI Total Gross Wages*	9	Wage paid in the quarter to the person identified on the first half of this 'W' record. Right justify and zero fill. Do not use comma, decimal points, or dollar signs. (Example: if wages are \$6425.00, positions 19-27 should contain the value 000642500.)
28-128	Filler	101	Not used by Wisconsin Wage Record.

* These fields are not in standard with IRS specifications.

6 PAPER WAGE REPORTS

Reporting Options

Paper Wage Reports may be filed by employers whose employment totals are below the threshold levels that require that other reporting methods to be used.

Beginning with 1st Quarter 2001: Employers with 100 or more employees must file their reports electronically, or via Internet.

Beginning with 3rd Quarter 2006: Employers with 75 or more employees must file their reports electronically, or via Internet.

Beginning with 3rd Quarter 2007: Employers with 50 or more employees must file their reports electronically, or via Internet

Guidelines for Paper Reports

An optical character recognition (OCR) system is used to read information on the contribution and wage reports. Optical scanning reads typed and computer printed data and electronically converts it for computer processing. This system eliminates clerical key entry and is therefore very cost effective and accurate. The OCR can process reports at less than half the cost of clerical data entry.

Report in Specified Format

Submit wage reports on the preprinted forms provided or in the print format specified by the format guide on 8-1/2" x 11" white bond paper. **Return the original forms, not photocopies.** Please do not attempt to duplicate our forms. If you need our forms, call us at 608-266-0353; e-mail your request to wagenet@dwd.state.wi.us; or write us at DWD - UI Wage Record, P.O. Box 7962, Madison, WI 53707; we supply forms free of charge.

Type or Computer Print

Type or computer print all paper reports (letter quality, no dot matrix please) to ensure readability by the optical scanner. The scanner reads data, which has been typed or printed in **black ink** on 8-1/2" x 11" white bond paper with:

- Font = OCR-A or OCR-B
- 6 lines per inch
- 10 characters per inch
- Double spacing (one employee per line)
- First Name field = 8 characters or less
- Last Name field = 10 characters or less

Report Social Security Number, Name and Total Gross Wages Paid

Report the social security number, name and total gross wages paid each employee for that quarter. Since Wage Reporting files are accessed by social security number, it is crucial that the number reported be accurate.

Printing Information By Hand

The OCR equipment is able to read computer printed or typewritten information ONLY. All hand written documents must be manually keyed into the computer system. If a typewriter is not available and the report must be completed by hand, PLEASE PRINT ALL INFORMATION WITH BLACK INK.

DO NOT STAPLE FORMS

Note: If you are unable to conform to the above specifications and have Internet access, you can report your quarterly Contribution/Wage Report using our web-based application, QTWRS. It is designed for employers with less than 150 employees. It is a form fill application, which asks you to fill in the wages of the employees you reported the previous quarter, and figures your UI tax liability using this information. The web address is <http://uiqtwrs.wisconsin.gov>. Call UI Teams at 608-261-6700 for more information.

Preprinted Forms

Preprinted forms are designed for employers who consistently employ less than 100 employees.

A preprinted wage report form will be mailed to employers with their quarterly contribution report at the end of each quarter. The wage report form contains preprinted information, including the social security number and name of each employee as reported by the employer in the prior quarter. You must:

1. Complete wage information for employees shown;
2. Add SOCIAL SECURITY number, name, and wages for newly hired employees;
3. Leave the wage entry blank if an employee received no wage for the quarter; and
4. Complete the contribution portion of the report.

Samples of forms follow. Our forms are available free of charge. **Photocopies of forms cannot be used.** Please do not attempt to duplicate our forms.

SPECIAL NOTE; TO REQUEST FORMS: Call: 608-266-6877

E-mail: wagenet@dwd.state.wi.us

Or Write: DWD - UI Wage Record
P. O. Box 7962
Madison, WI 53707

WE SUPPLY FORMS FREE OF CHARGE

Corrections to Preprinted Information on Wage Record Forms

The preprinted forms contain a preprinted list of employee names and social security numbers. If a name and/or social security number is in error:

1. Enter an "X" in the CHANGE column.
2. Draw a diagonal line through each incorrect number and/or letter.
3. Enter the correct data above the incorrect data.

Change	Social Security No.	Last Name	First Name
X	45 123 ØØ 6789	S Ømith	John

Form UC-7823 - Quarterly Wage Report

This preprinted form is used to report wages paid to each employee within the calendar quarter. One extra sheet is provided each quarter to report new employees.

If you are currently reporting with paper forms and have Internet access, you can file using our web-based application, QTWRS. The web address is <http://uiqtws.wisconsin.gov>.

INSTRUCTIONS FOR COMPLETION

If employee data is preprinted, enter the total gross wages paid to each employee in the quarter. If employee social security numbers and names are not preprinted or you want to add a new employee, enter the information in line with the example printed on the form. Enter social security number, name (last name, first name) and the total gross wage paid in the quarter.

If an employee listed was not paid during the quarter, leave the wage field blank. The employee's name and social security number will not appear on the next quarter's report.

Correct preprinted data by placing an "X" in the CHANGE column, drawing a line through the incorrect character and entering correct information directly above.

SPECIAL NOTE; TO REQUEST FORMS: Call: 608-266-6877

E-mail: wagenet@dwd.state.wi.us

Or Write: DWD - UI Wage Record
P. O. Box 7962
Madison, WI 53707

WE SUPPLY FORMS FREE OF CHARGE

QUARTERLY WAGE REPORT

Required Under Chapter 108, Wis. Stats.

To be filed with Quarterly Contribution Report

02

Wisconsin Department of Workforce Development
Division of Unemployment Insurance
(608) 266-6877

1. U.I. ACCOUNT NUMBER

2. QUARTER

3. YEAR

4. REPORT DUE DATE

5. FEIN

6. EMPLOYER NAME

7. ACCOUNT NUMBER

PLEASE TYPE ALL ENTRIES8. LINE
NUMBER9.
CHANGE10. EMPLOYEE'S
SOCIAL SECURITY NUMBER**PLEASE TYPE ALL ENTRIES**11. EMPLOYEE'S
LAST NAME12. EMPLOYEE'S
FIRST NAME**PLEASE TYPE ALL ENTRIES**13. EMPLOYEE'S
QUARTERLY WAGES
DOLLARS CENTS1.
2.
3.
4.
5.
6.
7.
8.
9.
10.
11.
12.
13.
14.
15.
16.
17.
18.
19.
20.
21.
22.
23.14. TOTAL WAGES ALL PAGES
(Must agree with item 9 on
Contribution Rpt. (UCT-101))

15. TOTAL WAGES THIS PAGE

02

PKT001 (R. 10/15/2004)

16. PAGE ____ OF ____

Desktop Printer Wage Reports

Wage Reports may also be created on plain white paper using a standard desktop laser or ink-jet printer. A sample of this type of report is shown on the following page. Note that the report displays the same data as the UC-7823 report, but does not contain any field labels or column headings.

With this wage reporting option, you must also complete a separate Quarterly Contribution Tax Report. For an example and instructions on form UCT-101, see Section 2, Part 4.

INSTRUCTIONS FOR COMPLETION:

The report should be printed on 8½" x 11" white bond paper. The first two lines of the report contain **header** information, which consists of your 10-digit **UI Account Number**, the **Quarter/Year**, your **Federal Employer Identification Number**, and the employer's **Legal Name**.

The remainder of the report displays **Wage Detail** information presented in four separate columns: **Social Security Number**, **Employee Last Name** (up to 10 characters), **Employee First Name** (up to 8 characters) and **Quarterly Wage**.

The first line of **Wage Detail** should be printed at least 2 inches below the top edge of the page. Up to 23 lines of **Wage Detail** may be printed on a single page. Additional pages of **Wage Detail** may be created if you have more than 23 employees to report.

The last line on the report shows the **Page Total**, which is the total of all wages paid to employees listed on that page.

In order to be read by our OCR scanner, you must use a letter quality printer. **Please do not use Dot Matrix printing** as it is unreadable by our OCR scanner and must be manually key entered.

Other reporting options using the same print report format are:

1. Use blank forms UC-7823 in your laser printer.
2. Rather than printing your wage report on plain white paper, route your print data to a file and either copy the file to a diskette and mail us the diskette, or dial up our bulletin board system and electronically transmit your wage data file via modem.
3. File on-line using QTWRS, our internet reporting application:
<http://uiqtws.wisconsin.gov>. You can mail a check with your coupon or you can EFT (Electronic Fund Transfer) your quarterly UI taxes. See Section 2, Part 4 – Account Reporting (J) or call 608-261-6700.

SPECIAL NOTE; TO REQUEST A TEMPLATE:

Call: 608-266-6877

E-mail: wagenet@dwd.state.wi.us

Or Write: DWD - UI Wage Record
P. O. Box 7962
Madison, WI 53707

WE SUPPLY FORMS FREE OF CHARGE

Sample Report

123456-000-7 1 06

00/00/00 12-3456789 WISCONSIN EMPLOYER INC

123456789	LAST-NAME	FIRST-NAME	0.00
234567890	SMITH	JANE	750.00
345678901	SMITH	JOHN	2250.00
456789012	SMITH	FRED	1467.50
567890123	SMITH	LARRY	2000.00
678901234	SMITH	JOSEPH	506.00
789012345	SMITH	ARTHUR	13,000.00
890123456	SMITH	EDWARD	4321.00
901234567	SMITH	SAMUEL	3578.00
012345678	SMITH	ALFRED	3489.00
223456789	SMITH	ROBERT	9786.50
234567890	SMITH	MARY	10,978.00
245678901	SMITH	JERRY	1689.50
256789012	SMITH	SUSAN	6897.00
267890123	SMITH	PATRICIA	978.00
278901234	SMITH	ALLAN	25,000.00
289012345	SMITH	SHARON	9580.00
290123456	SMITH	DOROTHY	6954.00
201234567	SMITH	CAROL	865,00
312345678	SMITH	ALBERT	41,965.00
323456789	SMITH	ANN	6234.00
334567890	SMITH	LYNN	654.00
345678901	SMITH	JUDY	4356.00
			100,000.00

7

MAILING INSTRUCTIONS FOR WAGE AND CONTRIBUTION REPORTS

Mailing Magnetic Media Wage Reports

Mail wage reports on magnetic tape, cartridge, or diskette to:

DWD - UI Wage Record
P. O. Box 7962
Madison, WI 53707

DO NOT mail your Contribution Report with your magnetic media wage report. Mail your paper Contribution Report, with or without payment, according to the below instructions for paper reports.

Mailing Paper Wage Reports

An envelope and a return address sheet are provided with each contribution and wage report. The address sheet contains a different return address on each side of the paper. When mailing the reports, ensure the correct address is shown in the envelope as indicated below:

If **payment** is due, mail the original wage record and contribution reports with payment to:

Department of Workforce Development
Unemployment Insurance Division
P. O. Box 78960
Milwaukee, WI 53278-0960

If **no payment** is due, mail the original wage record and contribution reports to:

Department of Workforce Development
Unemployment Insurance Division
P. O. Box 7945
Madison, WI 53707

8

CORRECTING INFORMATION PREVIOUSLY REPORTED

Corrections To Data Submitted Electronically Or Magnetically

Replacement files will be accepted electronically via dial-up and on magnetic tape or diskette.

Before transmitting a correction file to our bulletin board system, please call the Sysop at 608-266-0528.

Please mail correction tapes and diskettes to:

DWD - UI Wage Record
P. O. Box 7962
Madison, WI 53707

Please be sure to clearly label correction tapes and diskettes as replacement data and indicate the quarter/year the data replaces.

If only a few adjustments are necessary, please do not send a replacement file, but instead report your adjustment on paper as instructed below.

Corrections To Information Submitted On Paper Reports

Corrections to the NAME and/or SOCIAL SECURITY NUMBER should be specified in a letter or on separate printouts. Include and clearly define both the incorrect information and the correct information so the employee record can be located in our files.

Corrections to an employee's reported quarterly gross wages should be made using our Wage Adjustment Report. To order copies of our Wage Adjustment Report, call 608-266-6877 or e-mail wagenet@dwd.state.wi.us.

Mail correction letters, printouts, and Wage Adjustment Reports to:

DWD - UI Wage Record
P. O. Box 7962
Madison, WI 53707

DO NOT correct employee wages for a prior quarter on the current quarterly report. Enclose a separate note, letter or Wage Adjustment Report indicating the correction. Be sure to include your employer account number, the social security number(s) of the employee(s) and the quarter(s) involved.

9 WAGE REPORTING PENALTIES

All employers who are subject under Wisconsin's Unemployment Insurance Law are required to file quarterly wage reports, in the manner prescribed by the Department. Each report is due at the end of the month following the close of each calendar quarter.

Quarter Number	Ending	Due Date
1	March 31 st	April 30 th
2	June 30 th	July 31 st
3	September 30 th	October 31 st
4	December 31 st	January 31 st

There are penalties for late filing or non-filing of quarterly wage reports. The amount of the penalty is based upon the number of employees that should appear on the report, as follows:

Total Employees in the Quarter	Amount of Penalty
1 – 100	\$25
More than 100	\$75

Section 108.205(2), Wisconsin Statutes, requires employers to file their quarterly wage report using an electronic medium prescribed by the Department once they meet specified employment levels:

Beginning with 1st Quarter 2001: Employers with 100 or more employees must file their reports electronically, or via Internet.

Beginning with 3rd Quarter 2006: Employers with 75 or more employees must file their reports electronically, or via Internet.

Beginning with 3rd Quarter 2007: Employers with 50 or more employees must file their reports electronically, or via Internet

Once an employer becomes subject to the reporting requirements under this subsection, the employer shall continue to file its quarterly reports under this subsection unless the department waives that requirement.

Penalties for non-compliance with this filing requirement are substantial. An employer who is required to report their wage detail electronically under the provisions of Wisconsin Statute 108.205(2), but continues to file on paper, will be subject to a penalty of \$10.00 for each employee whose information is not reported in a format prescribed under 108.205(2).

Employers are responsible for any penalties which may arise from their own or their representative's failure to file timely Wage Reports.